

Exhibit D

Affidavit of Mark Crocker

**IN RE
INVESTIGATION OF:
ELMER VIRULA**

AFFIDAVIT OF MARK H. CROCKER

STATE OF TENNESSEE)

DAVIDSON COUNTY)

I, Mark H. Crocker, do hereby depose and aver as follows:

1. I am an adult citizen of Tennessee and am competent to testify to the matters stated herein.

2. I make this affidavit on personal knowledge and understand that it may be used in legal proceedings pursuant to the unauthorized practice of law statutes, the Tennessee Consumer Protection Act or other appropriate law.

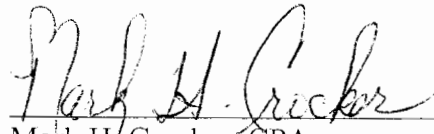
3. I swear that the facts contained herein are true and accurate to the best of my knowledge.

4. I am the Executive Director of the Board of Accountancy. My business address is The Tennessee State Board of Accountancy, 500 James Robertson Parkway, 2nd Floor, Nashville, Tennessee 37243-0740. My business telephone number is (615) 741-2550.

5. As part of my responsibilities, I am the custodian of records containing the names of all persons in the State of Tennessee to whom a license has been issued in order to be named a Certified Public Accountant.

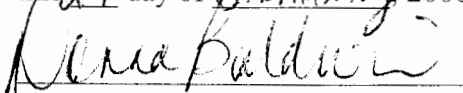
6. After reviewing the records of the Tennessee State Board of Accountancy, I have confirmed that Elmer Virula does not have a license issued by the State of Tennessee in order to be named a Certified Public Accountant.

7. All of the above information is true and accurate to the best of my knowledge.
FURTHER AFFIANT SAITH NOT.

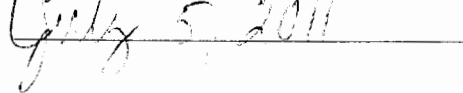


Mark H. Crocker, CPA
Executive Director
Tennessee State Board of Accountancy

Sworn to and subscribed before me
this 27 day of February 2008.


NOTARY PUBLIC

My commission expires:



My Commission Expires JULY 5, 2011

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